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APPLICATION NUMBER	FILING OR 371 (c) DATE	FIRST NAMED APPLICANT	ATTY. DOCKET NO./TITLE
10/042,108	01/08/2002	David Bruce Kumhyr	AUS920010719US1

65362
INTERNATIONAL BUSINESS MACHINES CORPORATION
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P.O. BOX 203518
AUSTIN, TX 78720

CONFIRMATION NO. 7376



Date Mailed: 10/24/2006

NOTICE OF ACCEPTANCE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 09/28/2006.

The Power of Attorney in this application is accepted. Correspondence in this application will be mailed to the above address as provided by 37 CFR 1.33.

SYED AREEBUDDIN
PTOSS (703) 308-9150 EXT 148

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 Austin, TX 78755-8022

CONFIRMATION NO. 7376



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Date Mailed: 10/24/2006

NOTICE REGARDING CHANGE OF POWER OF ATTORNEY

This is in response to the Power of Attorney filed 09/28/2006.

- The Power of Attorney to you in this application has been revoked by the assignee who has intervened as provided by 37 CFR 3.71. Future correspondence will be mailed to the new address of record(37 CFR 1.33).

SYED AREEBUDDIN
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